IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 8TH MARCH 2007 / 17TH PHALGUNA 1928

WP(C).No. 7780 of 2007(A)

PETITIONER:

RALLIS INDIA LIMITED,
MATSYAPURI P.O., W.ISLAND, KOCHI-682 029.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMAR

RESPONDENTS:
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1. **ASSISTANT COMMISSIONER (KVAT),**
   SPECIAL CIRCLE, COMMERCIAL TAXES,
   MATTANCHERRY, COCHI-2.

2. **STATE OF KERALA,**
   REPRESENTED BY THE SECRETARY (TAXES),
   GOVT. SECRETARIAT, THIRUVANANTHAPURAM.

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 08/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC.NO.7780/2007 A

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:	COPY OF ASSESSMENT ORDER DTD. 22/02/2003 ISSUED BY THE 1ST RESPONDENT, FOR THE YEAR 2001-02.
EXT.P2:	COPY OF THE ANNUAL RETURN FILED BY THE PETITONER FOR THE YEAR 2001-02 DTD. 12/04/2002.
EXT.P3:	COPY OF LETTER ACCOMPANYING RETURN OF GOODS ISSUED BY OOPPOOTTIL AGENCIES, KOTTAYAM, ON 11/06/02.
EXT.P3(A):	COPY OF THE DEPARTMENTAL DELIVERY NOTE NO.CTEB NO. 033073 ISSUED BY THE SALES TAX DEPARTMENT USED BY OOPPOOTTIL AGENCIES FOR RETURN OF GOODS TO THE PETITIONER COMPANY ON 10/06/02.
EXT.P4:	COPY OF THE ANNUAL RETURN FILED BY THE PETITIONER FOR THE YEAR 2002-03, DTD. 24/04/03.
EXT.P5:	COPY OF THE PRE=ASSESSMENT NOTICE DTD. 16/07/04 FOR THE YEAR 2002-03 ISSUED BY THE 1ST RESPONDENT.
EXT.P5(A);	COPY OF THE REPLY TO PRE-ASSESSMENT NOTICE FOR THE YEAR 2002-03 FILED BY THE PETITIONER ON 30/07/04.
EXT.P6:	COPY OF THE PRE-ASSESSMENT NOTICE NO.24010215/02-03 ISSUED BY 1ST RESPONDENT, DTD. 17/08/2006.
EXT.P6(A);	COPY OF REPLY SUBMITTED BY THE PETITIONER DTD. 20/08/06 TO THE PRE-ASSESSMENT NOTICE FOR 02-03, BEFORE THE 1ST RESPONDENT.
EXT.P7:	COPY OF THE ASSESSMENT ORDER NO.24010215/02-03 DTD. 31/08/06 FOR THE YEAR 02-03 ISSUED BY THE 1ST RESPONDENT.
EXT.P8;	COPY OF THE REQUEST MADE BY THE PETITIONER COMPANY ON 12/09/06 FOR RECTIFICATION/MODIFICATION OF THE ASSESSMENT ORDER FOR 01-02, ALONG WITH THE CONNECTED RECORDS.

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/TRUE COPY/

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K.BALAKRISHNAN NAIR,J.

WP(C)NO.7780 OF 2007-A

Judgment

The petitioner, feeling aggrieved by Ext.P7 order of assessment of sales tax for the year 2002-03, has preferred Ext.P8 rectification petition. This Writ Petition is filed, praying for a direction to the 1st respondent to consider and pass orders Ext.P8, taking into account, the decision of the Honourable Supreme Court in ***Deputy Commissioner of Sales Tax (Law) v. Motor Industries Co.*** [53 STC 48 (SC)].

2. I heard the learned Government Pleader appearing for the respondents also. If Ext.P8 is received and pending, the 1st respondent shall consider and pass orders thereon in accordance with law within one month from the date of receipt of a copy of this Judgment after affording an opportunity of being heard to the petitioner. The petitioner will be free to urge all its contentions, including those relying on the above said decision of the Apex Court. In that event, the 1st respondent shall advert to them and also to the said decision, while disposing of the rectification petition.

The Writ Petition is disposed of as above.

08.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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